

other nations which will actually aggravate our balance of payments problem; and I am also of the opinion that it is most unfair to elderly citizens such as my wife and myself.

We are, and always have been, patriotic Americans, cheerfully accepting sacrifices for the good of the country whenever that was necessary. During World War II, for example, we lived within all ration restrictions, when some were using devious means to get gas, meat, etc., and laughing at us for our naivete.

Now, when we finally have the opportunity to take the European trip we have long planned and have made our reservations, our Government proposes to add a burdensome tax to the cost of our trip and, no doubt at the same time, to stigmatize us as unpatriotic.

If the Congress chooses to enact this unwise measure, I hope that an exemption will be allowed for us citizens over 65 who may not be around to go abroad if and when the tax and restrictions are lifted.

The mention of the Travel Tax stirred up a hornets nest in our chapter. Most of the opinions I got that if the government don't want the people to travel out of the USA that they should say so and stop all travel.

But since they are allowing travel all retired people who are on smaller incomes should not have to pay a tax. For a lot of retired people their trip outside the USA represents a saving they have made all their life in the expectation of seeing other countries just once. Why should they be penalized?

Now, in regard to the proposed Travel Tax, this has caused a good deal of consternation among the retired people here in Laguna Hills Leisure World. You see these folks like to make these tours as they have the time and it helps to make their sunset years happier, and its something they have been looking forward to. Then too most of them are on limited income like this writer of this letter, and a tax of this kind will make a hardship on the older American. They don't spend much money abroad, as that isn't the reason they travel. We have over 10,000 people living here in Leisure World. And there are many more such Retirees projects in Southern California. So we are dead against such a tax on the older travellers.

Mr. ULLMAN. We thank you, Mr. Giddings, for a very responsive and well prepared statement delivered in a fine manner. Are there questions? Mr. Burke.

Mr. BURKE. Mr. Giddings, I want to commend you for this excellent statement. I think that you have brought forth the real nub of the situation we are concerned with here, particularly where you point out that it would cost the average retired person traveling over there with this expenditure tax an amount up to \$171.

Of course this would be an exorbitant tax to assess on any group of people, particularly retired people, some of whom spend their entire lifetime saving money, looking forward to a trip abroad, and I think you have done an excellent job here this morning.

You have also pointed out another weakness here, the possibility of being taxed on medical expenses. These are things that are important to this committee and I commend you for bringing these facts out.

Mr. GIDDINGS. Thank you, Mr. Burke.

Mr. ULLMAN. Mr. Schneebeli.

Mr. SCHNEEBELI. Mr. Giddings, you covered this matter in suggesting an exemption for medical emergencies. What about a person who goes abroad for medical attention, for that declared purpose. I got a letter from a man the other day who said each year he goes to one of the mineral spas because he finds this is an area where he can